

## Article - Tax - General

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§10-742. IN EFFECT

// EFFECTIVE UNTIL JUNE 30, 2020 PER CHAPTER 149 OF 2017 //

(a) In this section, “eligible apprentice” means an individual who:

(1) is enrolled in an apprenticeship training program registered with the Maryland Apprenticeship and Training Council in accordance with § 11-405 of the Labor and Employment Article; and

(2) has been employed by the taxpayer for at least 7 full months of the taxable year.

(b) Subject to the limitations of this section, a taxpayer may claim a credit against the State income tax for the first year of employment of an eligible apprentice.

(c) (1) For any taxable year, the credit allowed under this section may not exceed the lesser of:

(i) \$1,000 for each eligible apprentice; or

(ii) the State income tax imposed for the taxable year calculated before the application of the credits allowed under this section and under §§ 10-701 and 10-701.1 of this subtitle but after the application of any other credit allowed under this subtitle.

(2) If the credit otherwise allowable under subsection (b) of this section exceeds the limit under paragraph (1) of this subsection, an individual may apply the excess as a credit against the State income tax for succeeding taxable years until the full amount of the excess is used.

(3) For any taxable year, the total amount of credits approved by the Department of Labor, Licensing, and Regulation under this section may not exceed \$500,000.

(d) A taxpayer claiming the credit allowed under this section shall attach to the taxpayer’s return, for each eligible apprentice for which the credit is claimed, proof of:

(1) the enrollment of the eligible apprentice in a registered apprenticeship program; and

(2) the duration of the eligible apprentice's employment by the taxpayer.

(e) The Department of Labor, Licensing, and Regulation shall adopt regulations to:

(1) implement the provisions of this section; and

(2) specify criteria and procedures for application for, approval of, and monitoring continuing eligibility for the tax credit under this section.

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